PART IV

Sectoin 1—B

CENTRAL ACTS AND ORDINANCES

NOTIFICATION

(DEPARTMENT OF LAW AND PARLIAMENTARY AFFAIRS.)

No. LAW 32 LCA 67, dated Bangalore, 12th September 1967.

Ordered that the Tea (Amendment) Act, 1967 (21 of 1967) which has been published in the *Gazette of India*, Extraordinary, Part II, Section 1, dated the 14th August 1967, be republished in the *Mysore Gazette*, for general information.

By Order and in the name of the Governor of Mysore.

H. K. ANANTHASUBBA RAO,
Under Secy. to Govt., Department of Law & Parliamentary Affairs.

GOVERNMENT OF INDIA

MINISTRY OF LAW

(Legislative Department)

New Delhi, the 14*th August*, 1967/*Sravana* 23, 1889 (*Saka*)

The following Act of Parliament received the assent of the President on the 13th August, 1967, and is hereby published for general information :—

THE TEA (AMENDMENT) ACT, 1967
No. 21 OF 1967

[13*th August* 1967].

An Act further to amend the Tea Act, 1953.

BE it enacted by Parliament in the Eighteenth Year of the Republic of India as follows :—

1. Short title.—(1) This Act, may be called the Tea (Amendment) Act, 1967.

2. Amendment of long title.—In the Tea Act, 1953 (29 of 1953) (hereinafter referred to as the principal Act), in the long title, for the words "levy a customs duty on tea exported from India", the words "levy a duty of excise on tea produced in India" shall be substituted.

3. Amendment of section 3.—In section 3 of the principal Act, in clause (*c*), for the words "the customs-duty", the words "the duty of excise" shall be substituted.

4. Substitution of new section for section 25.—For section 25 of the principal Act, the following section shall be substituted, namely :—

"**25. Imposition of cess on tea produced in India.**—(1) There shall be levied and collected as a cess for the purposes of this Act a duty of excise on all tea produced in India at the rate of four paise per kilogram :

Provided that the Central Government may from time to time fix, by notification in the Official Gazatte, a higher rate, not exceeding 8.8 paise per kilogram, at which the duty of excise shall be levied and collected.

(2) The duty of excise levied under sub-section (1) shall be in addition to the duty of excise leviable on tea under the Central Excises and Salt Act, 1944 (1 of 1944) or any other law for the time being in force.

(3) The provisions of the Central Excises and Salt Act, 1944 (1 of 1944), and the rules made thereunder, including those relating to refund and exemption from duty, shall, so far as may be, apply in relation to the levy and collection of the duty of excise under this section as they apply in relation to the levy and collection of the duty of excise on tea under the said Act.".

S. P. SEN-VARMA,

Secy. to the Govt. of India.